

**R865. Tax Commission, Auditing.**

**R865-4D. Special Fuel Tax.**

**~~[R865-4D-5. Special Fuel Tax Entrance Permits Pursuant to Utah Code Ann. Section 59-13-303.~~**

~~A. Any owner or operator of a qualified motor vehicle entering or traveling within the state of Utah must:~~

~~1. carry in the cab of the vehicle a special fuel permit or license pursuant to Utah Code Ann. Sections 59-13-303, 59-13-305, and 59-13-502, or~~

~~2. purchase a Special Fuel Tax Entrance Permit.~~

~~B. Special Fuel Tax Entrance Permits shall:~~

~~1. state the name and address of the registered owner of the vehicle,~~

~~2. identify the vehicle for which it is issued,~~

~~3. be valid until the expiration of 96 hours from the time of issuance or until the vehicle exits the state, whichever occurs first, and~~

~~4. cost \$20.~~

~~C. A person who buys a Special Fuel Tax Entrance Permit for a motor vehicle is required to pay special fuel tax to the user dealer on purchases of special fuel which are delivered into the vehicle's fuel supply tank.~~

~~D. A licensed or permit user having occasion to buy the Special Fuel Tax Entrance Permit is required to report and pay tax on miles traveled under such permit; no credit or refund is allowed on the tax report either for miles traveled under the permit or for dollars paid for the permit.]~~

**KEY: taxation, fuel, special fuel**